

an annual license tax in towns of less than five thousand inhabitants, fifteen dollars; in towns of more than five thousand and less than ten thousand inhabitants, thirty dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, sixty-five dollars; in towns of more than fifteen thousand inhabitants, one hundred and twenty-five dollars. No county, city or town shall levy or collect any tax under this section exceeding twenty-five dollars (\$25) for the county, and ten dollars (\$10) for the city or town.

SEC. 57. *Bottling works.*

Each person, firm or corporation manufacturing, bottling, or distributing other than in bottles, soda water, coca-cola, pepsi-cola, ginger ale, and like preparations shall pay an annual tax, in rural districts and towns of two thousand five hundred inhabitants or less, fifty dollars (\$50); in towns of over two thousand five hundred and not exceeding five thousand inhabitants, seventy-five dollars (\$75); in towns of over five thousand and not exceeding ten thousand inhabitants, one hundred dollars (\$100); in towns and cities of over ten thousand and not exceeding twenty thousand inhabitants, one hundred and thirty dollars (\$130); in towns or cities of over twenty thousand inhabitants and less than thirty thousand inhabitants, one hundred and fifty dollars (\$150); in towns or cities of thirty thousand inhabitants or over, one hundred and seventy-five dollars (\$175). Every wholesale dealer dealing in the products enumerated in this section shall pay one-half of the taxes imposed in this section; and when manufacturers or bottlers are also wholesale dealers in the products of other manufacturers, they shall also be liable for the tax as wholesale dealers: *Provided*, that wholesale dealers dealing in products manufactured or bottled by manufacturers or bottlers who have paid the tax imposed in this section shall be liable for one-fourth of the tax imposed in this section: *Provided, further*, that no county shall levy more than one-half of the amount levied by the State. *Provided, further*, that only one State tax shall be collected and no county other than the county in which the bottling works has its principal place of business shall levy any tax under this section, and no municipality located within the county in which the bottling works has its principal place of business except the municipality in which such principal place of business is located shall levy any tax under this section. Nor shall any municipality or county levy or collect any further tax upon said manufacturers or bottlers; nor shall any tax be levied or collected by any county or municipality on account of the delivery of the products of the manufacturers or bottlers herein mentioned.

Bottling works.

Graduated tax.

Proviso: only one State tax. No county or municipality to collect tax.